must be done. The extending or shortening of a segment can be done in three ways either at the respective ends of the segment or somewhere in the middle of the segment. Figure 7 shows the case where the LPC residual is extended by copying two overlapping segments, segment 1 and segment 2, from the history of the LPC residual to create the longer LPC residual. The normal case when no insertion or deletion is needed would be to copy N samples. Shortening the LPC residual is achieved by copying two segments that has a gap between them instead of being overlapped. As before, it is important that a pitch pulse is not doubled or removed since this would introduce perceptual artifacts. Hence, an analysis should be performed in order to evaluate where to add or remove segments. This analysis is preferably made by using the same methods as discussed above regarding how to find the position where to add or remove a sample in the RCM-module.

Please replace the paragraph at p. 14, lns. 11-16 with the following paragraph:

Embodiments of the invention being thus described, it will be obvious that the same may be varied in many ways. Such variations are not to be regarded as a departure from the scope of the invention, and all such modifications as would be obvious to a person skilled in the art are intended to be included within the scope of the following claims.

IN THE ABSTRACT

Please replace the paragraph at p. 24 lns. 3-20 with the following paragraph:

Audio artifacts due to overrun or underrun in a playout buffer caused by the sampling rates at a

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